



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

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# Private Acts of 1925 Chapter 465

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We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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# Private Acts of 1925 Chapter 465

**COMPILER'S NOTE:** This Act may have been superseded in some parts by Private Acts of 1963, Chapter 203.

**SECTION 1.** That there is hereby levied, in all counties in the State of Tennessee having a population of not less than 17,430 and not more than 17,450 according to the Federal Census of 1920 or any subsequent Federal Census, a privilege tax on all vehicles, motor driven and otherwise, for the year 1925 and each and every year thereafter, in said counties as follows: On each passenger automobiles twenty-five cents (25 cts.) per horse-power per year; on each automobile truck Two Dollars (\$2.00) per ton and twenty-five cents (25 cts.) per horse-power per year; on each wagon Four Dollars (\$4.00) per year; on each buggy, each surrey and each other horse drawn passenger vehicle \$1.50 per year, and on each motorcycle \$2.50 per year.

**SECTION 2.** That the tax levied by this Act shall be payable on the first Monday in July in 1925 for the year 1925 and on the first Monday in February and for each and every year thereafter.

**SECTION 3.** That when any person or persons, firm or corporation purchases a vehicle after the first day in July in any year on which the tax levied by this Act has not been paid for the year in which such vehicle is purchased, he shall only be required to pay one-half of the tax levied by this Act on such vehicle.

**SECTION 4.** That the tax levied by this Act shall be collected by the County Court Clerk of said counties, and he shall furnish to such person so paying said tax a certificate bearing the name of such person, the amount of tax he has paid, and a sufficient description of the vehicle on which such tax is paid so that it may be identified; that the County Court of said counties shall keep a duplicate of such certificate on file in his office open to the inspection of the public, and shall enter each amount of tax collected under this Act in a well-bound book kept in his office, the book to be furnished by the county.

**SECTION 5.** That one-half of the net tax collected under this Act from persons owning such vehicles and who live within the corporate limits of any incorporated town shall be paid over to the Recorder or Street Commissioner of such towns to be used and expended on the streets of such towns, and the remainder of the tax collected by the County Court Clerk shall be paid over to the County Trustee.

**SECTION 6.** That the County Court Clerk shall have and receive 2 per cent of the amount of tax collected under this Act for his services rendered in the collection and paying out of same; that he shall make monthly settlements with the County Trustee and the Recorder or Street Commissioner of the incorporated towns, and shall deduct his commission of 2 per cent from the total amount collected by him each month before making settlement as herein provided.

**SECTION 7.** That the Trustee of the County shall have and receive for his services in the receiving and paying out of this tax a commission of one per cent of the total amount turned over to him as herein provided. Said Trustee shall pay out the tax collected under this Act on the proper warrants and vouchers of the Board of Public Road Commissioners.

**SECTION 8.** That any person, firm or corporation who shall drive or cause to be driven upon any public road in said counties any vehicle designated by this Act without having first paid the privilege tax levied by this Act shall be guilty of a misdemeanor and upon conviction shall be fined not less than \$10.00 nor more than \$50.00 for each offense, together with the cost of the prosecution, which shall be the same as in other misdemeanor cases. And it shall be the duty of the Board of Road Commissioners of said counties and the Public Road Contractors to report to the Secretary of the Board of Public Road Commissioners the names of all persons violating the provisions of this Act, and it shall be his duty to report the names of such persons to the County Court Clerk. And it shall be the duty of all Peace Officers to arrest violators of the provisions of this Act and prosecute them before any legal tribunal having jurisdiction of such offense.

**SECTION 9.** That all the revenue collected under this Act shall remain in the county where collected and that part of the same that is turned over to the County Trustee shall be expended on the Public Roads of said county not designated as State Highway Roads.

**SECTION 10.** That in event any section or part of this Act should be held unconstitutional it shall in no way affect the validity of the remainder of this Act.

**SECTION 11.** That all Acts and parts of Acts in conflict with this Act be and the same are hereby repealed and that this Act take effect from and after its passage, the public welfare requiring it.

Passed: April 2, 1925.

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